

Distribution:

William Lawson, Esq., U.S. Department of Labor, Office of the
Solicitor, Suite 201, 2015 Second Avenue North, Birmingham, AL
35203 (Certified Mail)

Harold D. Rice, Esq., R. Stanley Morrow, Esq., Jim Walter
Resources, Inc., P.O. Box C-79, Birmingham, AL 35283
(Certified Mail)

H. Gerald Reynolds, Esq., Jim Walter Corp., 1500 Dale Mabry Hwy. ,
Tampa, FL 33607 (Certified Mail)

slk